



ST-1-X Instructions

General Information

Who must file Form ST-1-X?

You must file Form ST-1-X if you are a registered retailer who files Form ST-1, Sales and Use Tax Return, and you need to

- correct your Form ST-1 to pay more tax;
- request a credit for tax you overpaid. Do not use the credit until we notify you that your credit has been approved;
- respond to a notice or bill;
- make corrections to line items but there is no change in the amount of tax due.

If your original return needs to be transferred to a different account or reporting period within the same account, do **not** use Form ST-1-X. You must send us a letter requesting the correction.

Do not file Form ST-1-X for amounts of less than \$1.

You must file one Form ST-1-X for each reporting period (previously known as the liability period) you want to amend. For example, if you file Form ST-1 monthly, you must file one Form ST-1-X for each month you are amending. You cannot file one Form ST-1-X to amend several months. Likewise, if you file Form ST-1 on a quarterly or annual basis, you must file one amended return for each quarter or year that you want to amend.

If you originally filed Form ST-2, Multiple Site Form, you must file Form ST-2-X, Amended Multiple Site Form, for the locations whose figures need to be amended and attach it to Form ST-1-X. For those locations with no change, we will use the most recent figures filed. Failure to file Form ST-2-X will delay the processing of your Form ST-1-X or your changes will not be accepted on your Form ST-1-X.

Note: If you received a notice from us that your original return could not be processed, we will not send you a refund or issue you a credit even if you amend the return until you respond to the notice.

What is the deadline for filing this form?

The deadline for filing to obtain a credit for an overpayment of Sales and Use Tax changes semi-annually on January 1 and July 1. If you file this amended return between January 1 and June 30 of this year, you may file a claim for credit for the amounts you overpaid during the current year and previous 36 months. Beginning July 1, you may file a claim for the amounts you overpaid during the current year and previous 30 months.

Note: We use the U.S. Postal Service postmark date as the filing date of a properly amended return (claim for credit).

If you are making an additional payment, there is no deadline; however, the longer you wait to pay, the more interest and, when applicable, penalty you will owe.

How do I get forms?

If you need additional amended returns, you may photocopy a blank return, or visit our web site at tax.illinois.gov, or call our 24-hour Forms Order Line at **1 800 356-6302**.

How do I get help?

Visit our web site at tax.illinois.gov or call weekdays between 8 a.m. and 5 p.m. at **1 800 732-8866** or **217 782-3336**. The number for our TDD (telecommunications device for the deaf) is **1 800 544-5304**.

If you have a specific question about an amended return you have already filed, call us at **217 782-7517** or write us at

SALES TAX PROCESSING DIVISION
ILLINOIS DEPARTMENT OF REVENUE
PO BOX 19013
SPRINGFIELD IL 62794-9013.

To what address do I mail my completed return?

Mail your completed return to:

ILLINOIS DEPARTMENT OF REVENUE
PO BOX 19034
SPRINGFIELD IL 62794-9034

Specific Instructions

Which steps of this form must I complete?

Everyone must complete Steps 1, 2, 4, and 5.

You must also complete Step 3 if you believe you have overpaid.

Step 1: Identify your business

Write your Illinois account ID (previously known as your Illinois business tax (IBT) number) as it appears on your original Form ST-1. Also, write the reporting period (previously known as the liability period) for which you are filing the amended return. For example, if you file Form ST-1

- monthly, your January, 2009 reporting period will be 01/01/2009 through 01/31/2009;
- quarterly, your first quarter 2009 reporting period will be 01/01/2009 through 03/31/2009; or
- annually, your 2009 reporting period will be 01/01/2009 through 12/31/2009.

Step 2: Mark the reason why you are filing an amended return.

Mark the reason that best explains why you are amending your Form ST-1. If you mark overpaid, you will need to complete Step 3.

Step 3: Mark the reason(s) why you have overpaid your return.

Mark the reason(s) that best explains why you believe that your Form ST-1 is overpaid. If none of the reasons fit your situation, please attach a letter to Form ST-1-X explaining why you believe you are overpaid.

Line 1a: If you increase your resale exemption(s), you must list all account ID number(s) on Schedule RE and attach it to Form ST-1-X.

Line 1c: If you increase your sales to exempt organization(s), you must list all Illinois Tax Exemption (E) number(s) on Schedule RE and attach it to Form ST-1-X. The organization's Illinois Tax Exemption number must have been in effect on the day you made the sale.

Line 8: Include only the locations on Form ST-2-X that need to be changed. For those locations with no changes, the most recent figures filed will be used.

Line 9: Mark if you are a retailer who is exchanging Manufacturer's Purchase Credit from a customer who previously paid cash.

Line 10: Mark if you are exchanging Manufacturer's Purchase Credit for cash previously paid on items for which you self-assessed use tax.

Line 11: Mark the appropriate reason (a through d) if you self-assessed use tax on items that are not taxable.

Step 4: Correct your financial information.

Complete all applicable lines when making the corrections to the financial information. If you do not complete all lines, we will use the most recent figures filed. This includes Form ST-2-X. You need to include only the locations that have a change. For those locations with no changes, the most recent figures filed will be used.

The ST-1-X Worksheet for Line 2 can be found on the last page of these instructions.

Drop amounts of less than 50 cents, and increase amounts of 50 cents or more to the next higher dollar.

Column A

Line A and Lines 1 through 25: Complete all applicable lines. Write the figures from your most recent filed return. These figures may be from your original Form ST-1 or from any corrections you have made since you filed your original Form ST-1. If you do not complete all lines, we will use the most recent figures filed when processing this Form ST-1-X.

Column B

Line A and Lines 1 through 25: Write the corrected figures. If there is no change from Column A, write the figures from Column A.

Note: If you have an amount written in Column A that you are reducing to zero, write "0" in Column B. Leaving the line in Column B blank may delay the processing of your Form ST-1-X or your changes will not be accepted on your Form ST-1-X.

Lines 26 through 28: Follow the detailed instructions listed below.

Detailed instructions for certain lines in Step 4

Line 10: Complete this line **only** if you filed your original return and paid the tax owed by the due date. If you filed on time, figure your discount at the rate of 1.75 percent (.0175) of the amount you paid on time.

If you are increasing the amount of tax due, you **may not** increase the amount of your discount **unless** the increased tax due was paid on or before the due date of the original return.

If you are decreasing the amount of tax due, you will need to refigure the amount of discount to which you are entitled based on your new figures.

Line 16a: Write the correct amount of Manufacturer's Purchase Credit (MPC) on this line. However, if you under-reported your MPC, you should claim the credit on a future return.

Line 17: If you did not attach a sufficient number of original Forms PST-2, Copy A to cover the amount claimed on your original return, you may attach them to this return to receive credit. If you did not take credit for prepaid sales tax on your original return and there are no other changes to that return, you should attach the original Forms PST-2, Copy A, to any future Form ST-1 return to receive credit.

Line 26: Write the total amount you have paid. This figure includes the amount you paid with your original Form ST-1, any subsequent amended returns, and any other payments you have made for this reporting period. Be sure to reduce the total amount you have paid by any credit or refund of tax you have received for this reporting period.

Line 27: If Line 26 is **greater than** Line 25, Column B, write the difference on Line 27. This is the amount you have overpaid.

Line 28: If Line 26 is **less than** Line 25, Column B, write the difference on Line 28. This is the amount you have underpaid. Please pay this amount when you file this return. We will bill you for any additional tax, penalty, and interest that is due.

Please write the amount you are paying on the line provided in the "General Information" section on the front of the return.

Penalty and Interest Information

If, on this amended return, you are increasing the amount of tax due, we will bill you for any additional penalty and interest that we calculate is due.

If, on this amended return, you are reducing the amount of tax due, we will recalculate any penalty and interest that is due and include the recomputed amounts in determining the amount you have overpaid.

You owe a **late filing penalty** if you do not file a processable return by the due date, a **late payment penalty** if you do not pay the amount you owe by the original due date of the return or were required to make quarter-monthly payments and failed to do so, a **bad check penalty** if your remittance is not honored by your financial institution, and a **cost of collection fee** if you do not pay the amount you owe within 30 days of the date printed on a notice or bill. For more information, see Publication 103, Penalties and Interest for Illinois Taxes. To receive a copy of this publication, contact us at the address or telephone numbers under "How do I get forms?" on the front of these instructions.

Step 5: Sign below

We cannot process this form until it is signed by the owner, officer, or other person authorized to sign the original return.

ST-1-X Worksheet for Line 2

Account ID: _____ - _____

Reporting period you are amending: ____/____/____ through ____/____/____
Month Day Year Month Day Year

Column A
Most recent
figures filed

Column B
Figures as they
should have been filed

1 Taxes collected from sales of the following:

- a** General merchandise retail sales
- b** General merchandise service sales
- c** Food, drugs, and medical appliances retail sales
- d** Food, drugs, and medical appliances service sales

1a _____
1b _____
1c _____
1d _____

2 Add Items 1a through 1d. **This is the total amount of taxes you collected.**

2 _____

3 Resale (see instructions for Schedule RE)

3 _____

4 Interstate commerce

4 _____

5 Cash refunds

5 _____

6 Newspapers and magazines

6 _____

7 State motor fuel tax rate. Multiply the rate times (x) the number of gallons and write the resulting tax amount in Column A for originally reported gallons and Column B for corrected gallons.

Rate **Original** **Corrected**
 gallons **gallons**

7a Gasoline 19¢ x _____ = **7b** _____

7c Gasohol and
majority blended ethanol 19¢ x _____ = **7d** _____

7e Diesel
(including biodiesel and biodiesel blends) 21.5¢ x _____ = **7f** _____

7g Dieselhol 21.5¢ x _____ = **7h** _____

7i Other special fuels 19¢ x _____ = **7j** _____

8 Specific fuels sales tax exemption

Note: Subtract all motor fuel taxes before entering amounts on Lines 8a through 8i. Multiply the rate times (x) the receipts and write the resulting amount in Column A for originally reported receipts and Column B for corrected receipts.

Rate **Original** **Corrected**
 receipts **receipts**

8a Gasohol 0.30/0.20** x _____ = **8b** _____

8c Biodiesel blend
(90 - 99 percent petroleum-based product) 0.20** x _____ = **8d** _____

8e Biodiesel blend
(1 - 89 percent petroleum-based product) 1.00** x _____ = **8f** _____

8g 100 percent biodiesel 1.00** x _____ = **8h** _____

8i Majority blended ethanol fuel 1.00** x _____ = **8j** _____

* 30 percent (0.30) for reporting periods **before** July 1, 2003; 20 percent (0.20) for reporting periods **on or after** July 1, 2003

** For reporting periods **on or after** July 1, 2003

9 Sales of service. List the nontaxable portion from sales of the following:

- a** Repairs
- b** Prescriptions
- c** Other (identify) _____

9a _____
9b _____
9c _____

10 Exempt organizations (see instructions for Schedule RE)

10 _____

11 Food stamps

11 _____

12 Enterprise zone building materials and consumables or high-impact business building materials

12 _____

13 Manufacturing machinery and equipment (including photoprocessing)

13 _____

14 Farm machinery and equipment

14 _____

15 Graphic arts machinery and equipment only

15 _____

16 Other **a** _____

16a _____

b _____

16b _____

c _____

16c _____

d _____

16d _____

17 Add Items 3 through 16d. This is the total of your deductions.

17 _____

18 Add Items 2 and 17 and write this amount on Step 4, Line 2 on Form ST-1-X.

This is the sum of the total tax you collected, plus your total deductions.

18 _____